

Assembly Bill No. 1371

CHAPTER 110

An act to add Chapter 2.95 (commencing with Section 7286.56) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor July 13, 1999. Filed with
Secretary of State July 13, 1999.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1371, Granlund. Transactions and use tax: Town of Yucca Valley.

Existing law authorizes various local governmental entities, in accordance with certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law.

This bill would additionally authorize the Town of Yucca Valley, subject to the approval of $\frac{2}{3}$ of the voters voting on the issue at an election, to levy a transactions and use tax pursuant to the Transactions and Use Tax Law at a rate of 0.25%, or a multiple thereof, not to exceed 1%, for purposes of funding transportation and park repair, replacement, construction, and reconstruction.

This bill would make legislative findings and declarations as to the necessity of a special statute.

The people of the State of California do enact as follows:

SECTION 1. Chapter 2.95 (commencing with Section 7286.56) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 2.95. YUCCA VALLEY TRANSACTIONS AND USE TAX

7286.56. (a) Subject to subdivision (b), the Town of Yucca Valley may levy a transactions and use tax at a rate of 0.25 percent, or a multiple thereof, not to exceed 1 percent, if an ordinance or resolution proposing that tax is approved by a majority vote of all the members of the town council and the tax is approved by a two-thirds vote of the qualified voters of the town voting in an election on the issue.

(b) (1) Any transactions and use tax levied under this section shall be levied pursuant to the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)).

(2) The net revenues derived from a tax levied under this section shall be expended exclusively for transportation and the repair, replacement, construction, or reconstruction of the town's parks.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the uniquely severe fiscal difficulties being experienced by the Town of Yucca Valley in providing adequate transportation and park facilities to its residents.

